

JUL 26 2007

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DISTRICT COURT OF GUAM

TERRITORY OF GUAM

JULIE BABAUTA SANTOS, *et. al.*,

Petitioners,

-v-

FELIX P. CAMACHO, *et. al.*

Respondents.

Civil Case No. 04-00006

**CHARMAINE R. TORRES'S: (1)
JOINDER IN SANTOS'S JUNE 22,
2007 OPPOSITION, AND (2) REPLY
IN SUPPORT OF AMENDED
MOTION FOR ATTORNEYS' FEES
AND COSTS**

CLASS ACTION

CHARMAINE R. TORRES, *et al.*,

Plaintiffs,

-v-

GOVERNMENT OF GUAM, *et al.*,

Defendants.

Civil Case No. 04-00038

MARY GRACE SIMPAO, *et al.*,

Plaintiffs,

-v-

GOVERNMENT OF GUAM,

Defendant.

Civil Case No. 04-00049

-v-

FELIX P. CAMACHO, Governor of Guam,
Intervenor-Defendant.

1 Plaintiff **CHARMAINE R. TORRES** ("Torres") (Civ. Case No. 04-00038) joins in the
2 June 22, 2007 Opposition to Simpao Plaintiffs' Fees and Reimbursement of Costs, filed by
3 Petitioner Julie Babauta Santos ("Santos") (Civ. Case No. 04-00006).

4 Furthermore, for the record, Torres notes that, as indicated by Santos in her Opposition:

5 If any party is to be credited for the earliest inclusion of claimants
6 from tax year 1995 into the [EIC] class, it would be Petitioner
7 Torres, a party to the settlement, who raised the potential for
8 inclusion of tax year 1995 in her Motion to Intervene. Petitioner
9 Torres initially alleged that even years preceding 1995 might
10 meritoriously claim EITC refunds. "... Applicant Torres is
11 informed and believes that the government's EIC liability extends
12 to tax years prior to 1996. Applicant Torres has EIC claims as far
13 back as the early 1990s."

14 (Santos Opp'n at 11-12, citing Torres's Reply to Petitioner's and Respondent's Opposition to
15 Motions for Leave to Intervene (August 2, 2004) at 9.)

16 Indeed, Petitioner Torres was the first to suggest that EIC claims from 1995 be included in
17 the EIC class, not only in her intervention papers but in her complaint and first amended
18 complaint filed on August 9 and August 27, 2004, respectively, in Civ. Action No. 04-00038.
19 (See Complaint ¶ 9; First Amended Complaint ¶ 7.) Moreover, it was Torres who first suggested
20 in her August 2004 complaint and first amended complaint that at least some EIC claims for tax
21 year 1997 were still unpaid, and urged that such claims be included in the EIC class. (See, e.g.,
22 First Amended Complaint ¶ 7 (indicating that the class sought to be represented by Torres
23 included in part "all Guam taxpayers who were eligible for and entitled to be paid the EIC under
24 the Guam Territorial Income Tax (28 U.S.C. § 1421i) and the Guam Earned Income Program (11
25 GCA § 42101 et seq.) for tax years 1995 and 1997 but who were not paid or who were partially
26 paid such credits").¹

27 ¹ The *Simpao* plaintiffs arguably referred to inclusion of EIC claims for 1995 and 1997 in
28 their December 2004 complaint, but this was only done months after Torres had already filed her
initial pleadings and documents arguing for inclusion of such years. Thus, the *Simpao* plaintiffs
cannot claim credit for expansion of the class to include those years. Moreover, the *Simpao*
plaintiffs cannot claim credit for inclusion of tax year 1996, as that year was already included
initially in the *Santos I* settlement.

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